



# THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

**WILL WILSON**  
ATTORNEY GENERAL

January 8, 1960

Hon. Jimmy Morris  
County Attorney  
Navarro County  
Corsicana, Texas

Opinion No. WW-775

Re: Whether or not the secretary of the Corsicana Independent School District must sign all notices mailed to taxpayers notifying them of meetings of the district's Board of Equalization to consider increasing property valuation.

Dear Mr. Morris:

You have requested our opinion upon the necessity of having the secretary of the Corsicana Independent School District sign notices to taxpayers of the district, informing them of meetings of the district's Board of Equalization to consider increasing their property valuation. You advise us that it has been the practice in past years to have the secretary sign all such notices.

It is our opinion that the identity of the person executing these notices is immaterial, and that the Board of Trustees of the District may designate the secretary, the district assessor-collector, or other person or persons to perform this function.

An independent school district may proceed in either of two ways in having its taxes assessed and collected. Through its Board of Trustees it may (1) appoint its own assessor and collector (Art. 2791, V.C.S.) or (2) elect to have the county or city assessor and collector act for it (Art. 2792, V.C.S.). In either case, a Board of Equalization must be provided to equalize the taxes it imposes (Arts. 2791, 2792, 2792b, V.C.S.). Where the board elects to have the county officials act for it, the commissioners' court, sitting as a board of equalization, acts in that capacity for the district also. Miller v. Vance, 107 Tex. 485, 180 S.W. 739 (1915). If a special assessor and collector is used, it becomes incumbent upon the board to provide a board of equalization before which a taxpayer may appear. St. Louis Southwestern R. Co. v. Naples Ind. Sch. Dist., 30 S.W.2d 703 (Tex. Civ.App. 1930). The taxpayer, of course, must be notified in some manner of the time and place of the board's meeting. Hoefling v. City of San Antonio, 38 S.W. 1127 (Tex. Civ.App. 1897, error ref.).

Procedure for equalizing county taxes is set out in some detail by Arts. 7181a et seq., V.C.S. Art. 7206 directs that, whenever the county board of equalization finds it necessary to raise an assessment, it shall order the county clerk to give notice in writing to the person who rendered the property (Sec. 5). But where a special assessor, collector, and equalization board are provided by the school district, there is no such specific direction in the statutes as to what officer or agent shall give such notice.

Independent school district trustees have those powers expressly granted by statute and, as a corollary, those necessarily implied in addition or incident to those granted, and finally those essential to the accomplishment of the objects and purpose of the district. Thompson v. Elmo Independent School Dist., 269 S.W. 868 (Tex.Civ.App. 1925). Since it is a mandatory duty of the trustees to provide a board of equalization before which the taxpayer may appear (Miller v. Vance, supra), the responsibility of having notice given to the taxpayer of the time and place of such meetings rests upon them. This necessarily implies the power to designate the mechanics of how such notice should be given.

# SUMMARY

It is not required that the Secretary of the Corsicana Independent School District sign notices to taxpayers of meetings of its Board of Equalization. The Board of Trustees may designate the person or persons to execute such notices.

Very truly yours,

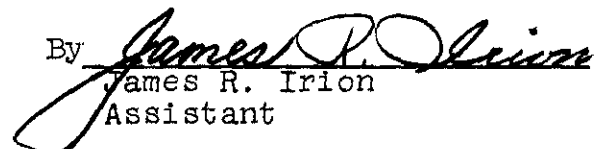
WILL WILSON  
Attorney General

APPROVED:

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REVIEWED FOR THE ATTORNEY GENERAL:

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